

Estimates for  
annual expense.

SEC. 10. At or before their meeting in June of each year said board of road commissioners, provided a majority of votes cast in the election to be held as hereinbefore provided shall be "For Good Roads," shall consult together as to the amount of money reasonably necessary to purchase necessary and suitable tools, machinery, teams and supplies for the proper working and improving and establishing the public roads in said township, and to pay all expenses thereof and the expenses pertaining to the performance of their duties for one year, and shall fix and determine the rate of taxation on the property and polls in said township for the purpose of raising said amount, which rate shall not be less than ten cents on the one hundred dollars of valuation of real and personal property nor more than thirty cents on the one hundred dollars thereof, and not less than thirty cents nor more than ninety cents on the poll for any year. And said board of road commissioners shall report the rate of taxation thus ascertained and determined by them to the board of county commissioners of said county on or before their June meeting in each and every year. And it shall be the duty of the said board of county commissioners of Hertford County, at their regular meeting in June, one thousand nine hundred and eleven, and annually thereafter, to levy a special tax as determined by said board of road commissioners for said purposes, observing at all times the constitutional equation. Said taxes to be collected as all other taxes of said township, to be kept separate in the tax books of the county, to appear separate on the tax receipts, to be set aside as special road fund to the credit of Harrellsville Township, and to be used in the construction, improvement and keeping in repair the public roads of said township, the rent or purchase of team, material and implements, and the employment of such labor as may be found necessary to properly carry out this work.

Limit of rate.

Levy and  
collection of tax.

Special road fund.

Road duty.

SEC. 11. That after June first, one thousand nine hundred and eleven, every able-bodied male person between the ages of twenty-one and forty-five years residing in said township shall be liable annually to perform five days labor upon the roads of said township, under the supervision and direction of the road supervisor, overseer or other officer appointed by the board of road commissioners, who may assign such persons to any portion of the road in said township, having due regard to the convenience to the said persons by placing them on the roads nearest their place of abode: *Provided, however,* that any such person shall be discharged from such labor for one year upon the payment of the proper officer of the sum of two dollars and fifty cents per annum in lieu thereof: *Provided,* that such sum shall be paid on or before the first day of April of said year: *Provided,* nothing in this section shall be construed to prevent the board of town commissioners or aldermen of any incorporated town in said township from exempting bona fide residents in said town from the provisions of this section.

Proviso:  
commutation.

Proviso: time of  
payment.

Proviso:  
exemptions.